

SURFACE WATER MANAGEMENT FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2003

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Intergovernmental revenues			
Federal grants	\$ 717,829	\$ 387,989	\$ (329,840)
State grants	245,455	267,997	22,542
Entitlements and shared revenues	828,958	868,023	39,065
Intergovernmental services	55,000	45,000	(10,000)
Total intergovernmental revenues	<u>1,847,242</u>	<u>1,569,009</u>	<u>(278,233)</u>
Charges for services			
General government	44,250	9,574	(34,676)
Physical environment	20,835,913	20,368,147	(467,766)
Transportation	-	143	143
Economic environment	-	2,133	2,133
Interfund/departments charges for services	7,238,254	18,760,929	11,522,675
Total charges for services	<u>28,118,417</u>	<u>39,140,926</u>	<u>11,022,509</u>
Fines & Foreit	-	2,000	2,000
Interest earnings	112,000	118,884	6,884
Miscellaneous revenues			
Contributions from private sources	-	12,964	12,964
Other miscellaneous revenues	34,000	8,498	(25,502)
Total miscellaneous revenues	<u>34,000</u>	<u>21,462</u>	<u>(12,538)</u>
Transfers in	1,388,444	1,251,840	(136,604)
TOTAL REVENUES	<u>31,500,103</u>	<u>42,104,121</u>	<u>10,604,018</u>
EXPENDITURES			
Current			
Physical environment			
Personal services		24,155,137	
Supplies		971,812	
Contract services and other charges		2,448,308	
Intergovernmental services		283,132	
Interfund payment for services		8,106,593	
Total physical environment	<u>38,905,723</u>	<u>35,964,982</u>	<u>2,940,741</u>
Debt service			
Redemption of long-term debt	10,759	10,757	2
Interest and other debt service costs	36,854	36,854	-
Total debt service	<u>47,613</u>	<u>47,611</u>	<u>2</u>
Capital outlay			
Capitalized expenditures	247,963	232,475	15,488
Transfers out	<u>6,995,746</u>	<u>6,959,044</u>	<u>36,702</u>
TOTAL EXPENDITURES	<u>46,197,045</u>	<u>43,204,112</u>	<u>2,992,933</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (14,696,942)</u>	(1,099,991)	<u>\$ 13,596,951</u>
Adjustment from budgetary basis to GAAP basis		892,101 ^(a)	
Deficiency of revenues under expenditures		(207,890)	
Fund balance - January 1, 2003		2,838,471	
Fund balance - December 31, 2003		<u>\$ 2,630,581</u>	

(a) Elements of adjustment from budgetary basis to GAAP basis:

Adjustment to revenues	
Budgeted interfund transfers in, eliminated on a GAAP basis	\$ (283,096)
Adjustment to expenditures	
Budgeted interfund transfers out, eliminated on a GAAP basis	283,096
Encumbrances, not included in GAAP basis expenditures	892,101
Adjustment from budgetary basis to GAAP basis	<u>\$ 892,101</u>